



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

January 22, 1996

Ms. Sandra C. Joseph  
Open Records Counsel/Disclosure Officer  
Office of the Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, Texas 78774

OR96-0060

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 37534.

The Comptroller of Public Accounts (the "comptroller") received a request for the following information:

- (1) The name of the company currently being audited by your office for mistakes in reporting sales tax receipts, causing overpayments or underpayments to more than 300 taxing entities state-wide.
- (2) A full list of taxing entities that were either overcharged or undercharged.

You have provided the requestor with the information requested in item 2. You have withheld the information requested in item 1, because you believe that the information may be excepted from disclosure under section 552.101 of the Government Code.

Section 552.101 excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." By statute, "information secured, derived, or obtained during the course of an examination of a taxpayer's books, records, papers, officers, or employees, including the business affairs, operations, profits, losses, and expenditures of the taxpayer, is confidential." Tax Code § 151.027(b). The requestor seeks the name of a particular company being audited by the comptroller, and the requestor has knowledge of the circumstances giving rise to the audit. The comptroller obtained the information at issue during an audit of documents

covered by section 151.027(b). We agree that disclosing the name of a taxpayer identified by the circumstances surrounding its audit would constitute disclosure of the taxpayer's business affairs. *See, e.g.*, Attorney General Opinion JM-590 (1986) (when announcing rulings in administrative hearings, comptroller should not do so in manner that would make possible identification of the taxpayers involved). The company name is confidential under section 151.027(b), and therefore should be withheld from disclosure under section 552.101.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and is not a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Karen E. Hattaway  
Assistant Attorney General  
Open Records Division

KEH/ch

Ref: ID# 37534

Enclosure: Submitted document

cc: Mr. Dave Berry  
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